## In the Claims:

This listing of claims replaces all prior versions and listing of claims in the application.

Claims 1-16 (canceled).

17. (currently amended) A backerboard sheet for moist areas and comprising:

a core having opposing first and second major surfaces;

said core comprising a monolithic body of autoclaved aerated concrete; and

at least one moisture-resistant face layer on at least one of the first and second major ourfaces of said-core, said at least one moisture resistant face layer comprising fibers and comprising a moisture-resistant resin layer covering and contacting at least one of the first and second major surfaces of said core and incorporating the fibers therein.

18. (previously presented) A backerboard sheet according to Claim 17 wherein said fibers comprise at least one of glass, plastic, and metal fibers.

Claim 19 (canceled).

20. (original) A backerboard sheet according to Claim 17 wherein said at least one moisture-resistant face layer

comprises first and second face moisture-resistant layers on respective first and second major surfaces of said core.

- 21. (original) A backerboard sheet according to Claim
  17 wherein said core has a generally rectangular shape defining
  a pair of opposing side edges and a pair of opposing end edges.
- 22. (original) A backerboard sheet according to Claim 21 wherein the first major surface has beveled portions adjacent respective opposing side edges.
- 23. (original) A backerboard sheet according to Claim 21 wherein said at least one moisture-resistant face layer extends around the opposing side edges.
- 24. (original) A backerboard sheet according to Claim 21 wherein the opposing end edges of said core are exposed.
- 25. (original) A backerboard sheet according to Claim 17 wherein said core comprises autoclaved aerated concrete having a density in a range of about 25 to 40 lbs./ft.3
- 26. (original) A backerboard sheet according to Claim 17 wherein said core has a thickness in a range of about 1/4 to 1 inch.

- 27. (original) A backerboard sheet according to Claim 17 wherein said core further comprises reinforcing fibers in said autoclaved aerated concrete.
- 28. (original) A backerboard sheet according to Claim 17 wherein said core comprises:

first and second portions aligned in end-to-end relation at respective opposing edges thereof; and an adhesive layer joining the opposing edges of said

Claims 29-38 (canceled).

first and second portions together.

Claims 39-53 (previously canceled).

Claims 54-60 (previously cancelled).

- 61. (currently amended) A backerboard sheet for moist areas and comprising:
- a core having opposing first and second major surfaces;

said core consisting essentially of autoclaved aerated concrete; and

at least one moisture-resistant face layer on at leastone of the first and second major surfaces of said core, said atleast-one moisture resistant face layer comprising fibers and a
moisture-resistant resin layer covering and contacting at least

one of the first and second major surfaces of said core and incorporating the fibers therein.

- 62. (previously presented) A backerboard sheet according to Claim 61 wherein said fibers comprise at least one of glass, plastic, and metal fibers.
- 63. (previously presented) A backerboard sheet according to Claim 61 wherein said at least one moisture-resistant face layer comprises first and second face moisture-resistant layers on respective first and second major surfaces of said core.
- 64. (previously presented) A backerboard sheet according to Claim 61 wherein the autoclaved aerated concrete has a density in a range of about 25 to 40 lbs./ft.3